Exhibit O

The Industrial Development Authority of the County of Maricopa
Series 2000A 2000B Bond Allocation

1. Program Payment Allocation

Note Payments Made From Inception Through 2/1/11

School	Principal	Interest	5% Payments	Total	Allocation
American Heritage	$ 580,000.04	$ 2,325,223.38	$ 145,261.17	$ 3,050,484.59	12.15%
Challenge	876,666.68	3,530,464.73	220,356.57	4,627,487.98	18.43%
Foothills	790,000.00	3,165,625.36	197,781.27	4,153,406.63	16.54%
Omega	1,416,666.64	5,705,021.35	356,084.40	7,477,772.39	29.78%
Tempe Prep	310,000.08	1,833,137.13	107,156.86	2,250,294.07	8.96%
Westwind	623,333.40	2,756,630.96	168,998.22	3,548,962.58	14.13%
Totals	$ 4,596,666.84	$ 19,316,102.91	$ 1,195,638.49	$ 25,108,408.24	100.00%

2. Bond Redemptions & Current Balance

Original Bonds	$ 28,965,000.00
Original AZ Montessori Loan	(1,860,000.00)
Original Bonds w/out Montessori	$ 27,105,000.00
Other Redemptions	(6,885,000.00)
Current Bonds Outstanding	$ 20,220,000.00

3. Allocation of Bonds, Redemptions & Current Balance

School	Original Balance	Allocation of Redemptions *	Current Bond Balance	Credit Reserve Fund *	Liquid Reserve Fund *	Special Redemption *	Total Amount to Payoff
American Heritage	$ 3,310,000.00	$ 836,476.22	$ 2,473,523.78	$ (284,029.09)	$ (247,277.59)	$ (32,412.73)	$ 1,909,804.37
Challenge	5,030,000.00	1,268,907.79	3,761,092.21	(430,863.08)	(375,112.23)	(49,169.07)	2,905,947.82
Foothills	4,510,000.00	1,138,909.50	3,371,090.50	(386,721.61)	(336,682.37)	(44,131.75)	2,603,554.77
Omega	8,125,000.00	2,050,486.93	6,074,513.07	(696,251.63)	(606,161.25)	(79,454.59)	4,692,645.60
Tempe Prep	2,225,000.00	617,055.23	1,607,944.77	(209,523.75)	(182,412.75)	(23,910.35)	1,192,097.91
Westwind	3,905,000.00	973,164.33	2,931,835.67	(330,442.12)	(287,685.08)	(37,709.27)	2,275,999.19
Totals	$ 27,105,000.00	$ 6,885,000.00	$ 20,220,000.00	$ 2,337,831.28	$ 2,035,331.28	$ 266,787.77	$ 15,580,049.67

* Allocated by note payment percentage noted above in Step 1.

RBC Capital Markets®

The Industrial Development Authority of the County of Maricopa
Series 2000A 2000B Bond Allocation

1. Program Payment Allocation

Note Payments Made From Inception Through 9/1/11

School	Principal	Interest	5% Payments	Total	Allocation
American Heritage	$ 625,000.05	$ 2,432,588.49	$ 152,879.43	$ 3,210,467.97	12.14%
Challenge	946,250.01	3,693,821.52	232,003.58	4,872,075.11	18.42%
Foothills	852,500.01	3,311,954.55	208,222.73	4,372,677.29	16.54%
Omega	1,529,999.97	5,968,903.65	374,945.18	7,873,848.80	29.78%
Tempe Prep	337,500.09	1,920,507.96	112,900.40	2,370,908.45	8.97%
Westwind	680,000.07	2,885,735.64	178,286.79	3,744,022.50	14.16%
Totals	$ 4,971,250.20	$ 20,213,511.81	$ 1,259,238.10	$ 26,444,000.11	100.00%

2. Bond Redemptions & Current Balance

Original Bonds	$ 28,965,000.00
Original AZ Montessori Loan	(1,860,000.00)
Original Bonds w/out Montessori	$ 27,105,000.00
Other Redemptions	(7,710,000.00)
Current Bonds Outstanding	$ 19,395,000.00

3. Allocation of Bonds, Redemptions & Current Balance

School	Original Balance	Allocation of Redemptions *	Current Bond Balance	Credit Reserve Fund *	Liquid Reserve Fund *	Special Redemption *	Total Amount to Payoff
American Heritage	$ 3,310,000.00	$ 936,042.50	$ 2,373,957.50	$ (283,827.42)	$ (247,102.02)	$ (36,495.50)	$ 1,806,532.56
Challenge	5,030,000.00	1,420,499.88	3,609,500.12	(430,724.91)	(374,991.94)	(55,384.08)	2,748,399.19
Foothills	4,510,000.00	1,274,895.69	3,235,104.31	(386,574.71)	(336,554.49)	(49,707.09)	2,462,268.01
Omega	8,125,000.00	2,295,695.58	5,829,304.42	(696,102.33)	(606,031.26)	(89,507.21)	4,437,663.62
Tempe Prep	2,225,000.00	691,260.93	1,533,739.07	(209,604.60)	(182,483.14)	(26,951.67)	1,114,699.66
Westwind	3,905,000.00	1,091,605.40	2,813,394.60	(330,997.31)	(288,168.43)	(42,560.76)	2,151,668.09
Totals	$ 27,105,000.00	$ 7,710,000.00	$ 19,395,000.00	$ 2,337,831.28	$ 2,035,331.28	$ 300,606.31	$ 14,721,231.13

* Allocated by note payment percentage noted above in Step 1.

RBC Capital Markets®

Debra Slagle

From: Gelm, William J. <wgelm@buchalter.com>
Sent: Tuesday, December 01, 2009 9:47 AM
To: wkiekhofer@mcguirewoods.com
Cc: dane.fernandes@kutakrock.com
Subject: The Industrial Development Authority of the County of Maricopa Series 2001 (Charter Schools Project)

Dear Mr. Kiekhofer:

I represent Westwind Children's Services, Inc., an Arizona non profit corporation, which is one of the participants in the referenced pooled financing deal. I received your name from Donnoa Corisi of Bank of New York Mellon yesterday who indicated that she would be reaching out to you to have you speak with me regarding the possibility of and the terms for refunding Westwind out of the referenced pool. I would like to set up a conference call between you, Dane Fernandes of Kutak Rock and I to discuss the potential for securing some clarifying amendments to the Indenture associated with that pooled transaction to facilitate Westwind's refunding some of which amendments require the participation of all or a majority of the current bondholders.

Please advise of your availability on Thursday or Friday of this week to participate in a call.

My contact information is below. Please give me a call to if you have any questions regarding the foregoing.

Best Regards,

William Gelm
BuchalterNemer, A Professional Corporation
16435 North Scottsdale Road, Suite 440 | Scottsdale, AZ 85254-1754
Direct Dial: (602) 354-5321 | Direct Dial 2: (480) 383-1843 Cell Phone: (602) 386-8167 | Direct Fax: (480) 383-1621 Switchboard: (480) 383-1800
Email: wgelm@buchalter.com | www.buchalter.com

Notice To Recipient: This e-mail is meant for only the intended recipient of the transmission, and may be a communication privileged by law. If you received this e-mail in error, any review, use, dissemination, distribution, or copying of this e-mail is strictly prohibited. Please notify us immediately of the error by return e-mail and please delete this message and any and all duplicates of this message from your system. Thank you in advance for your cooperation. For additional policies governing this e-mail, please see http://www.buchalter.com/bt/index.php?option=com_content&task=view&id=151&Itemid=129.

IRS Circular 230 Disclosure: In order to comply with requirements imposed by the Internal Revenue Service, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.